

**NONMAJOR GOVERNMENTAL FUNDS DESCRIPTIONS
DECEMBER 31, 2002**

NONMAJOR SPECIAL REVENUE FUNDS

Alcoholism and Substance Abuse Fund (#00000126-0, which includes sub-fund #00000126-3 and sub fund #00000126-4) - A fund to finance the detoxification of, treatment of, and other services to the alcohol or drug abuser and his/her family.

Arts and Cultural Development Fund (#00000117-0) - A fund financed by 70 percent of excess hotel/motel tax revenues collected by King County under the provision of RCW 67.28.180 for art museums, cultural museums, heritage museums, the arts, and the performing arts.

Arts and Cultural Education Program Fund (#00000116-0) - A fund that was financed by 40 percent of all excess hotel/motel tax revenues collected by King County under the provisions of RCW 67.28.180 in 1990 and 1991. This fund finances art and cultural education by providing one- to three-year grants for King County public schools and/or public school district- initiated projects and programs. Effective December 31, 1991, the State of Washington Legislature prohibited the use of hotel/motel tax revenues for these public school arts programs. A residual amount of money from 1990 and 1991 revenues remains in the fund to be expended.

Automated Fingerprint Identification System Fund (#00000122-0) - This fund accounts for the receipt of revenues and disbursement of expenditures related to the acquisition and implementation of an automated fingerprint identification system for King County. The automated identification system database consists of print files from King County, the City of Seattle, and 42 police agencies within the region. This database is also electronically connected to the Washington State Patrol and the Western Identification Network, a computer link between the Automated Fingerprint Identification Systems of several western states, giving access to over 15.5 million fingerprints.

Bridge Replacement Fund (#00000125-0) - A fund for the deposit of all revenues from the sale of King County properties identified in Motion 6105 of the King County Council for the purpose of funding the rehabilitation or replacement of King County bridges or providing King County's share of the cost of replacing other bridges which benefit King County residents. This fund was closed in 2002.

Clark Contract Administration Fund (#00000137-1, including the sub-fund #00000137-0) - This fund accounts for administrative and related costs associated with the Clark Contract class action lawsuit of individuals who previously worked for King County or the former Municipality of Metropolitan Seattle under temporary services agencies and who claim they were paid as independent contractors when they fall under the common law definition of employees eligible for full benefits.

Community Development Block Grant Fund (#00000246-0) - A fund to account for Federal grants received from the United States Department of Housing and Urban Development under the Housing and Community Development Act.

County Road Fund (#00000103-0) - A fund to finance the construction, maintenance, and inspection of County streets, roads, and bridges and the design and coordination of county-wide public works projects.

**NONMAJOR GOVERNMENTAL FUNDS DESCRIPTIONS
DECEMBER 31, 2002**

Criminal Justice Fund (#00000102-0) - This fund was set up to record the activity resulting from the passage of Senate Bill 6913. This bill provides for one time assistance from the State General Fund to cities and counties; apportionment of the Motor Vehicle Excise Tax receipts; and, with voter approval, use of an additional one-tenth of one percent of the sales tax. The revenue is for one-time projects needed in the criminal justice function and is used in supporting ongoing programs.

Development and Environmental Services Fund (#00000134-0 , including sub-funds #00000134-1 and #00000134-3) - This fund accounts for: (1) administration of the King County building, housing, fire, energy, shoreline management, zoning, and subdivision codes; (2) ensuring that development complies with the requirements of the State Environmental Policy Act (SEPA) and King County's environmental code, procedures, and regulations; (3) protecting natural resources, natural areas, sensitive areas, and water bodies in the County; (4) managing County review of building applications and issuing permits; (5) conducting fire prevention and investigation activities; (6) reviewing and inspecting proposed land developments; and (7) administering the County's drainage regulation policies through review of land development permit applications.

Developmental Disabilities Fund (#00000107-0) - A fund which finances assistance to individuals who are developmentally disabled by providing potentially employable adults with job training and employment opportunities. The program provides individualized programs for developmentally disabled children, including interaction with non-disabled peers, and training for parents.

Emergency Medical Services Fund (#00000119-0, including sub-fund #00000119-1) - A fund to finance emergency medical services programs for developing, implementing, and administering various emergency medical services in cooperation with King County fire districts. This fund also provides contract funds for financing certain paramedic and other emergency medical services programs in the County.

Enhanced 911 Emergency Telephone System Fund (#00000111-0) - A fund to account for the receipt of E-911 excise tax revenues and the disbursement of expenditures related to the management of the Enhanced 911 Emergency Telephone System with participating jurisdictions in King County.

Flood Control Zone District Funds under chapter 86.15 RCW:

Green River District Fund (#19199001-0) - This fund provides for operation and maintenance of the Green River pump stations, maintenance of Green River levees and revetments, and administration of the Green River Flood Control Zone District.

Kimball Creek District Fund (#19309001-0) - This fund is inactive.

Southwest Lake Sammamish District Fund (#19555001-0) - This fund is inactive.

West Lake Sammamish District Fund (#19665001-0) - This fund is inactive.

Intercounty River Improvement Fund (#00000182-0) - A fund to finance necessary improvements to the White River in partnership with Pierce County set up under chapter 86.13 RCW.

Lake Management District Fund (#29001001-0) - This fund accounts for special assessments to fund-approved activities of the district set up under chapter 36.61 RCW. This fund closed in 2002.

**NONMAJOR GOVERNMENTAL FUNDS DESCRIPTIONS
DECEMBER 31, 2002**

Local Hazardous Waste Fund (#00000128-0) - This fund accounts for financial resources used in implementing the local hazardous waste management program set up in compliance with chapter 70.105 RCW. The Local Hazardous Waste Management Plan for all of King County was adopted by all jurisdictions in King County and approved by the State Department of Ecology in December 1990. This Plan provides for the collection, transportation, and disposal of household hazardous wastes (moderate risk wastes).

Logan/Knox Settlement Fund (#00000135-1, including sub funds #00000135-2 and #00000135-9) - This fund accounts for costs of the Logan/Knox settlement of class action lawsuits involving the County's use of temporary and part-time employees in contravention of the County Charter's Career Service provisions.

Mental Health Fund (#00000112-0) - This fund now combines accounting for resources to finance mental health services and involuntary treatment services as the State now provides funds for these programs in one program. This fund accounts for operation of the involuntary treatment program, the provision of mental health services for children and adults, and community support services for these individuals.

Miscellaneous Grants Fund (#00000214-0, including sub funds #00000215-1 and #00000215-2) - A fund to account for various federal, state, and local government grants.

Noxious Weed Control Fund (#00000131-1, including sub-fund #00000131-0) - This fund accounts for the special assessment revenue and the cost of operation of the King County noxious weed control program.

Recorder's Operation and Maintenance Fund (#00000109-0) - A fund to account for all revenues collected from an additional recording fee, authorized by RCW 36.22.170, for the sole purpose of acquiring, installing and maintaining an improved system for copying, preserving, and indexing documents recorded in, or filed with, King County Records, Elections and Licensing Services Division.

River Improvement Fund (#00000105-0) - A fund to finance the maintenance of river channels, storm drainage facilities, and the designing of new programs and adapting of old to comply with current and emerging water quality policies, regulations, research, and ongoing monitoring. Non-point pollution control is integrated into watershed plans, capital projects, and facility operations. Non-point water quality jurisdiction and responsibilities are coordinated with other County departments and outside agencies. The Green River Agreement and the Floodplain Management Plan are also financed by this fund in conjunction with other governmental jurisdictions.

Road Improvement Districts Maintenance Fund (#16999001-0) - There are currently three active Road Improvement Districts (RID), numbers 57, 107, and 110, accounting for special assessments.

Surface Water Management Fund (#00000121-0) - This fund accounts for all service charge revenue and expenditures for the maintenance and operation of surface and storm water management facilities pursuant to King County Code 9.08.110.

Treasurer's Operations and Maintenance Fund (#00000120-0) - A fund to account for the revenues received and costs incurred in the foreclosure, distraint, and sale of real and personal property for delinquent taxes, and to defray the costs of further foreclosures, distraints, and sales for delinquent taxes.

**NONMAJOR GOVERNMENTAL FUNDS DESCRIPTIONS
DECEMBER 31, 2002**

Veterans' Relief Fund (#00000106-0) - A fund to finance emergency financial assistance, counseling services, employment opportunities, and referrals to other agencies for specialized services for veterans and their dependents.

Youth Employment Programs Fund (#00000224-0, including sub-fund #00000224-1) - A fund to account for revenue received from the United States Department of Labor under the Joint Training Partnership Act for the benefit of youths age 16 through 24 in obtaining employment.

Youth Sports Facilities Grant Fund (#00000129-0) - A fund to account for twenty-five percent of the proceeds of a sales or use tax levied upon retail car rentals within King County to be expended for youth sports facilities.

NONMAJOR DEBT SERVICE FUNDS

Limited General Obligation Bond Redemption Fund (summary #00000840-0, including 840-1, 840-5, and 840-6) - This fund accumulates monies for payment of those bonds which have been issued without a vote of the people. This fund is supported by various sources including property taxes, a share of the hotel/motel tax, auto rental sales and use taxes, other revenues, and transfers from various county funds. Two subfunds are used to segregate revenues, including sales tax, state lottery allocation, and related interest earnings, which are dedicated to debt service on bonds issued to construct a baseball stadium owned by the Washington State Major League Baseball Stadium Public Facilities District.

Road Improvement Districts Special Assessment Debt Redemption Fund (#16999801-0) - This fund reports special assessment collection and debt service payment for Road Improvement District special assessment debt for which the government is obligated in some manner.

Road Improvement Guaranty Fund (#00000115-0) - This fund accumulates monies to ensure payment of County Road Improvement Districts' special assessment bonds.

Stadium General Obligation Bond Redemption Fund (#00000851-0) - This fund accumulates monies for payment of bond issues for stadium construction which have a 3/5 approval vote of the people. The debt service for this fund is financed by a share of the hotel/motel tax.

Unlimited General Obligation Bond Redemption Fund (#00000850-0) - This fund accumulates monies for payment of those bonds which have been issued with a 3/5 approval vote of the people, except those issued for stadium construction which are accounted for in a separate fund. Property taxes are levied to finance annual debt service.

NONMAJOR CAPITAL PROJECTS FUNDS

Arterial Highway Development Fund (#00000336-0) - This fund was established to account for receipt and disbursement of funds from voter-approved Forward Thrust Bonds related to the public arterial highway capital purposes set forth in Resolution No. 34569 of King County, adopted December 1967. This fund accounts for capital projects administered by King County from its share of the bond proceeds and funds from other sources. This fund is closed at the end of 2002.

**NONMAJOR GOVERNMENTAL FUNDS DESCRIPTIONS
DECEMBER 31, 2002**

Arts and Historic Preservation Capital Funds (summary #00000341-0, including 341-1, 341-2, 341-3, 341-4, 341-5, 341-6, 341-7, 341-8, and 341-9) - This fund consists of five project sub-funds and four arbitrage liability sub-funds. The Arts and Historic Preservation Capital Sub-fund was established to account for the receipt of bond proceeds of \$3 million to be used for arts and historic preservation capital projects. The Arts and Historic Preservation Capital 1993 Series B Sub-fund was established to account for the receipt of \$1 million to be used for a capital grant to the Village Theater. The Arts Initiative 1996 Sub-fund was established in 1995 to account for the receipt and expenditure of bond proceeds of \$4.5 million to be used for arts and historic preservation grants. The 1997 Pacific Science Center Sub-fund and the 1997 Seattle Symphony Sub-fund account for the receipt and disbursement of \$3 million and \$1.5 million in bond proceeds, respectively. Beginning in 2003 this fund's resources will be used for King County art projects managed by the Cultural Development Authority.

Arts Construction (summary #00000366-0, including 366-1 and 366-9) - This fund was established in 1999 to account for the proceeds of a bond issue in the amount of \$1.5 million to be used in making capital grants for the construction of certain arts projects. Other sub-funds may be opened to account for future bond issues related to arts construction and/or acquisition. Beginning in 2003, this fund's resources will be used for King County art projects managed by the Cultural Development Authority.

Building Construction and Improvement Fund (summary #00000380-0, including 380-1, 380-2, 380-3, 380-4 and 380-9) - This fund was established in 2001 to account for the proceeds of a County general obligation debt that will finance the Courthouse Seismic Project, the North Rehabilitation Facility Project, and the Regional Communications and Emergency Control Center Project. The fund initially received \$65 million in proceeds from a short-term bond anticipation note (BAN). During 2002 a second BAN worth \$85 million was issued which paid off the initial BAN and provided additional project funding.

Building Repair and Replacement Fund (summary #00005395-0, including 395-1, 395-2, 395-3, 395-4, 395-5, 395-6, 395-7, 395-8, 395-9) - This fund consists of one projects sub-fund, four proceeds sub-funds, and four excess earnings sub-funds. In 2001 sub-fund 395-2 was reopened and now accounts for \$1.06 million in bond proceeds. Under the GAAP basis, these bond proceeds are reported with the internal service fund responsible for paying the debt service. The Building Repair and Replacement Projects Sub-fund was established to account for receipts and expenditures for repair and replacement of County buildings and building systems. The Capital Acquisition and Renovation 1996 Fund was established in 1995 to account for the receipt and disbursement of bond funds used for courthouse improvement, the aquatic center, and Issaquah District Court projects. The General Government CIP 1997 Sub-fund was established to account for the 1997 Various Purpose bond issue of \$9 million designated for infrastructure projects. The General Government CIP 1998-1999 Sub-fund was created in 1999 to account for \$14.6 million in bond proceeds to fund certain 1998 and 1999 capital improvement projects.

Cable Communications and Institutional Network Capital Fund (summary #00000348-0, including 348-1, 348-2, and 348-9) - Sub-fund 348-1 was established in 1995 to account for the receipt and disbursement of funds used to construct cable television projects. The King County Institutional Network 1999 Construction sub-fund accounts for \$8.3 million of bond proceeds to pay for part of the costs of the institutional network project.

NONMAJOR GOVERNMENTAL FUNDS DESCRIPTIONS DECEMBER 31, 2002

Capital Acquisition and County Facilities Renovation Funds (summary #00000334-0, including 334-1, 334-2, 334-3, 334-4, 334-5, 334-6, 334-8, and 334-9) - This fund consists of two sub-funds established in 1993 and six sub-funds established to segregate projects and arbitrage liabilities. The Capital Acquisitions and County Facilities Renovation Sub-fund 1993 was established to account for the receipt of bond proceeds of \$22.3 million. Projects authorized were for improvements to County facilities, for acquisition by the County of various real property and equipment, and for capital grants to Seattle Children's Theater and Pacific Northwest Ballet. The Capital Acquisition and Renovation Sub-fund 1993 Series B was established to account for the receipt of bond proceeds of \$11.7 million for grants to Pacific Science Center, the Paramount Theater, and various County improvements.

Conservation Futures Levy Fund (summary #00000315-0, including 315-1, 315-2, and 315-9) - This fund consists of two sub-funds and an excess earnings sub-fund. It was established to account for the receipt and disbursement of conservation futures levy proceeds for open space acquisition. The Conservation Futures Bond Acquisition Sub-fund was established to account for the receipt and disbursement of \$60 million in 1993 bond proceeds. Sub-fund 315-2 accounted for proceeds of a 1994 bond issue but is closed at the end of 2002.

County Road Construction Fund (summary #00005386-0, including 386-0, 386-1, and 386-9) - Fund 00000386-0 was established to account for the receipt and disbursement of funds received through a subsidy from the County Road Fund and Federal road grants for construction of County roads. Two new sub-funds were created in 2002 to account for \$38.3 million in bond proceeds for roads capital projects and to track any related excess earnings.

Emergency Communications System Fund (summary #00000347-0, including 347-1) - This fund was established to support the development of a regional emergency radio communication system funded by a general tax levy.

Farmland and Open Space Acquisition Fund (summary #00005384-0, including 384-0, 384-1, and 384-9) - This grouping consists of two sub-funds for projects and an arbitrage liability sub-fund. The Farmland and Open Space Acquisition Fund was established to account for the proceeds of voter-approved (unlimited) bonds to be used to acquire eligible, voluntarily-offered development rights of farm and open space land. The Farmland Preservation 1996 Bond Sub-fund was established to account for the receipt and disbursement of bond proceeds to acquire real property interests to preserve critical farmlands.

Health Centers Construction Fund (#00000333-0) - This fund was established to account for the receipt and disbursement of funds for construction of the North District Multiservice Center. This project is complete and the fund has been expanded to account for other health center construction and remodeling projects.

Health Department Clinic Projects Construction Fund (#00000313-0 and #00000313-9) - This fund was established to account for the receipt and disbursement of a \$15 million bond issue approved by the voters of King County in 1987. The proceeds and interest thereon were intended for the construction of three new health centers, remodeling and expansion of the Renton Public Health Center, roof replacement in the Southwest Public Health Center, and replacement of the City of Seattle-operated Columbia Public Health Center.

**NONMAJOR GOVERNMENTAL FUNDS DESCRIPTIONS
DECEMBER 31, 2002**

Housing Opportunity Acquisition Fund (#00000322-0) - This fund was established to account for monies from real estate excise taxes that are to be used to acquire, renovate and/or construct housing for qualified low-income families, senior citizens, and the homeless in the County.

Information and Telecommunication Services Capital Fund (summary #00000378-0, including 378-1) - Established in 2001, this fund accounts for equipment replacements and general-purpose technology projects managed by the ITS Division.

Jail Renovation and Construction Fund (#00000388-0) - This fund was originally established to account for the construction of the King County Correctional Facility. It is currently being used to account for improvement projects in the same facility.

Long-Term Leases Fund (summary #00005331-0, including 331-0, 331-1, and 331-2) - This fund was originally established in 1962 to account for the disbursement of limited tax general obligation bond proceeds approved over the years for the modernization of the King County Courthouse and construction of the Administration Building complex. This fund is currently being used to make periodic payments on leases entered into by the County and its agencies for office space.

Major Maintenance Reserve Fund (summary #00000342-0, including 342-1) - This fund was established in 1993 to meet the County's ongoing major maintenance requirements for county-owned buildings and grounds.

Neighborhood Parks and Open Space Acquisition and Development Fund (#00000309-0) - This fund was established to account for monies paid to King County as fees in lieu of land dedication or reservation for parks and open space and the disbursement of monies for purposes authorized under Ordinance 5596. The fund accounts for revenue by school district.

Office of Information Resources Capital Fund (#00000377-0) - This fund was established at the beginning of 2002 to account for monies used to support the financial management of the County's capital technology projects.

Open Space Projects Acquisition and Improvement Fund (summary #00000350-0, including 351-1, 351-2, 351-3, 351-4, 352-1, 352-2, 353-1, 354-1, 354-2, 354-3, 354-5, 354-7, 354-8, 354-9, 355-1, 355-2, 355-6, and 355-8) - This fund was established to account for \$117.6 million of bond proceeds from a voter-approved bond issue to be used in the acquisition, development and/or improvement of public green space, green belt, open space, and parks and trail projects in King County, the City of Seattle, and certain suburban jurisdictions. This fund is also intended to account for the non-bond revenues that may become available to supplement the bond funds.

Park Facilities Rehabilitation Fund (#00000349-0) - This fund was established to account for receipt and disbursement of funds for rehabilitation of parks facilities within the term of the Rehabilitation Program.

Parks CIP Funds (summary #00000340-0, including 340-1, 340-2, 340-3, 340-8, and 340-9) - This fund consists of two sub-funds established in 1993 and three sub-funds established to segregate bond proceeds and arbitrage liabilities. The Parks Land Acquisition Sub-fund 1993 was established to account for the receipt of bond proceeds of \$14 million to be used to acquire real property for parks and open space. The Urban Restoration and Habitat Restoration Sub-fund was established to fund restoration projects.

**NONMAJOR GOVERNMENTAL FUNDS DESCRIPTIONS
DECEMBER 31, 2002**

Parks, Recreation and Open Space Fund (#00000316-0) - This fund was established to account for the revenues and expenditures involved in park acquisition and development.

Public Art Fund (summary #00000320-0, including 320-1, 320-2, 320-3, 320-4, 320-5, 320-6, 320-7, 320-8, 320-9, and 321-1) - This fund, also known as the One Percent for Art Fund, was established to account for the monies transferred to the fund from the public art appropriations in eligible county construction projects. Beginning in 2003, this fund's resources will be used for King County art projects managed by the Cultural Development Authority.

Real Estate Excise Tax Capital Fund (summary #00000368-0, including 368-1 and 368-2) - The Real Estate Excise Tax Capital sub-fund (368-1) accounts for the proceeds of the one-quarter of one percent excise tax on the sale of real property in unincorporated King County that can be programmed for public investment in the infrastructure required to support private development approved under county plans and policies. The Real Estate Excise Number Two Capital sub-fund (368-2) accounts for a separate excise tax of one-quarter of one percent on the sale of real property in unincorporated King County which may be programmed for the planning, construction, reconstruction, repair, rehabilitation, or improvement of parks located in unincorporated King County. These taxes were accounted for using special revenue funds until January 1, 1999.

Regional Justice Center Construction Fund (summary #00000346-0, including 346-1) - This fund is currently being used to account for facility improvement projects in the Regional Justice Center complex. In the past this fund accounted for the costs incurred in the planning, acquisition, and construction of the Regional Justice Center.

Renton Maintenance Facilities Construction Fund (summary #00005385-0, including 385-0; 385-1) - Sub-fund 385-0 was established to account for the construction of the Department of Public Works Consolidated Office and Shop Facilities and is now being used to account for construction and improvement of other Roads Division facilities. Sub-fund 385-1 was established to account for the construction of a survey building for the Roads Services Division funded by bond proceeds.

River and Flood Control Construction Fund 1961 (#00000330-0) - This fund was established to account for the receipt and disbursement of funds from voter-approved bonds of \$10 million issued from 1961 through 1964 for flood control purposes in King County. This fund had been expanded to account for flood control projects funded from other sources but is closed at the end of 2002.

Road Improvement Districts Construction Fund (summary #16999301-0, including 16095301-0 and 16105301-0) - This fund was created to comply with Statement 6, "Accounting and Financial Reporting for Special Assessments" of the Governmental Accounting Standards Board. This fund reports the combined construction activity of the County's road improvement districts. These special assessment districts are authorized in chapter 36.88 RCW.

Surface and Storm Water Management Construction Fund (#00000318-0) - This fund was established to account for the receipt of proceeds from the Surface Water service charges and the disbursement of expenditures for construction and related costs for the acquisition and development of drainage control facilities.

Surface Water Management Construction Fund (summary #00000329-0, including 329-2, 329-3, 329-4, 329-5, 329-7 and 329-8) - This fund was established to account for revenues from various sources, particularly proceeds from future bond issues, specifically earmarked for the continuation and expansion of the King County Surface Water Management Program.

**NONMAJOR GOVERNMENTAL FUNDS DESCRIPTIONS
DECEMBER 31, 2002**

Technology 1997 Bond Fund (summary #00000344-0, including 344-1, 344-2, 344-3, 344-4, 344-6, 344-7, 344-8 and 344-9) - This fund consists of four project sub-funds and four arbitrage sub-funds. This fund was established to account for \$39.4 million of bond proceeds from a 1997 Various Purpose Issue that was earmarked for technological improvements in different County agencies.

Technology Systems Capital Fund (summary #00000343-0, including 343-1, 343-3, 343-4, 343-8, and 343-9) - This fund was formerly titled Core GIS Capital Fund. It consists of two sub-funds established in 1993 and 1995 to account for the receipt of bond proceeds to be used for various technology related projects, and three sub-funds established to segregate projects and arbitrage liabilities. Sub-fund 343-1 is closed at the end of 2002.

Transfer of Development Credit Program Fund (#00000369-1) - This fund was established in 2000 to account for the purchasing and selling of development credits under the transfer of development credit pilot program.

Working Forest Fund (summary #00000339-0, including 339-1 and 339-9) - This fund was established to account for receipt and disbursement of bond proceeds which are to be used to acquire real property interests to preserve sustainable forest production lands.

Youth Detention Facility 1990 Series B Fund (#00000326-0 and #00000326-9) - This fund was established to account for \$1.2 million of bond proceeds to be used to construct additional improvements to the Youth Center Detention Facility.

Youth Services Detention Facility Construction Fund (#00000319-0 and #00000319-9) - This fund was established to account for receipt and disbursement of \$14.2 million in bond proceeds.

Youth Services Facilities Construction Fund (#00000335-0) - This fund accounted for the receipt and disbursement of voter-approved Forward Thrust Bonds of \$6.1 million issued in 1968 for expansion of the King County Youth Services Center. This project was completed and the fund is now used to account for various remodeling projects at the Youth Service Center.

This page intentionally left blank